

DP-2210/2220

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
EXCEPTIONS AND PENALTY
FOR THE UNDERPAYMENT OF ESTIMATED TAX**

CHECK ONE:

☐ BUSINESS TAX RETURNS☐ INTEREST & DIVIDENDS TAX RETURN☐ OTHER _____**SEQUENCE #6**

For the CALENDAR year **2006** or other taxable period beginning _____ Mo Day Year and ending _____ Mo Day Year

NAME _____

 FEDERAL EMPLOYER IDENTIFICATION NUMBER
OR SOCIAL SECURITY NUMBER
OR DEPARTMENT IDENTIFICATION NUMBER
PART I - FIGURE YOUR UNDERPAYMENT

- 1 Current year tax..... \$
- 2 90% of Line 1 (Line 1 x .90)..... \$
- 3(a) Enter in columns A through D the installment dates that correspond to the 15th of the 4th, 6th, 9th, and 12th months of your tax period or specify statutory due dates. (I&D filers see instructions).....
- 3(b) Applicable percentages.....
- 3(c) Enter Line 2 multiplied by Line 3(b) for columns A through D.....
- 4 Amount paid timely or credited for each period.....
- 5 Overpayment of previous installment.....
- 6 Total (Line 4 plus Line 5).....
- 7 Overpayment [Line 6 minus Line 3(c)]. Enter in Line 5 next column.....
- 8 Underpayment (Line 3(c) minus Line 6).....

A	B	C	D
25%	25%	25%	25%

PART II - EXCEPTIONS TO PENALTY - SEE INSTRUCTIONS

- 9 Cumulative amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your tax period from Line 4. (I&D calendar year filers see instructions).....
- 10 Applicable percentages.....
- 11 Exception, pursuant to RSA 21-J:32,IV(a), prior period's tax (prior year must be 12 full months).....
- 12 Applicable percentages.....
- 13 Exception, pursuant to RSA 21-J:32,IV(b), prior period's tax base and facts using current years tax rate.....
- 14 Applicable percentages.....
- 15 Exception, pursuant to RSA 21-J:32,IV(c), tax on annualized income (Attach Schedule).....

A	B	C	D
25%	50%	75%	100%
25%	50%	75%	100%
22.5%	45%	67.5%	90%

PART III - COMPUTE THE PENALTY

- 16 Amount of underpayment from Part I, Line 8.....
- 17 Enter the date of payment or statutory due date of tax, whichever is earlier.....
- 18 Enter the number of days from installment date [Line 3(a)] to date shown on Line 17.....
- 19 Interest due through 12/31/06 $\frac{\text{Number of days} \times 8\%}{365} \times \text{Underpayment amount (Line 16)}$ at 8%: (see instructions).....
- 20 Interest due after 12/31/06 $\frac{\text{Number of days} \times 10\%}{365} \times \text{Underpayment amount (Line 16)}$ at 10%: (see instructions).....
Note: For interest rate in other years see instructions
- 21 Penalty for Underpayment of Estimated Tax (Line 19 plus Line 20).....
- 22 Total Penalty for Underpayment of Estimated Tax (Total of columns A through D, Line 21).....

A	B	C	D